

# Appendix

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## RECOMMENDATION LOCATOR

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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement/ Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
<b>Department of Agriculture</b>						
1	34	The Department of Agriculture should ensure that all employees receive a timely annual performance evaluation.	N/A	Agree	7/31/2001	Pat Farnes (303)239-4128
2	35	The Department of Agriculture should improve its review of employee personnel files by verifying that withholding documentation is accurate and complete.	N/A	Agree	10/27/2000	Pat Farnes (303)239-4128
<b>Department of Corrections</b>						
3	38	The Department of Corrections should record a liability for its incurred but not reported claims, using an acceptable mathematical model that would be consistent from period to period and should obtain an understanding of the recent increases in its healthcare costs.	N/A	Agree	6/30/2001	Dennis Diaz (719)269-4049
<b>Department of Education</b>						
4	42	The Department of Education should monitor the recording of expenditures at year-end to ensure that they are recorded in the proper period.	N/A	Agree	6/30/2001	Lyle Wullbrandt (303)866-6806

## RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement/ Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
<b>Department of Health Care Policy and Financing</b>						
5	44	The Department of Health Care Policy and Financing should complete cost allocation plans for Fiscal Years 2000 and 2001 and periodically allocate indirect costs between Medicaid and the Children's Basic Health Program during the fiscal year.	93.767, 93.777, 93.778, 93.779 (B) DHHS	Agree	6/30/2001	Joe Keebaugh (303)866-2487
34	121	The Department of Health Care Policy and Financing should ensure payments are made only for allowable costs under the Medicaid program by implementing control procedures so that third-party resources are exhausted, requiring current Electronic Data Interchange agreements for every provider, and monitoring pharmacy providers' compliance with newly adopted requirements.	93.777, 93.778 (B) DHHS	Agree	3/31/2001	Joe Keebaugh (303)866-2487
35	123	The Department of Health Care Policy and Financing should ensure adequate controls are in place over automated systems for the Medicaid program by performing and documenting the required analysis under federal regulations for the Medicaid Management Information System (MMIS), and consider including a requirement that the fiscal agent obtain an independent assessment of controls over MMIS.	93.777, 93.778 (N) DHHS	Agree	6/30/2001	Joe Keebaugh (303)866-2487
36	125	The Department of Health Care Policy and Financing should work with the Department of Human Services to ensure all Single Entry Points are maintaining adequate files for Medicaid-eligible beneficiaries, and establish control procedures to ensure claims are not paid for an individual who is ineligible for benefits.	93.777, 93.778 (E, M) DHHS	Agree	Ongoing	Joe Keebaugh (303)866-2487

## RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement/ Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
37	127	The Department of Health Care Policy and Financing should ensure that expenditures are made only to eligible providers and require documentation of a current provider agreement and applicable provider licenses and registrations.	93.777, 93.778 (E, N) DHHS	Agree	7/1/2005	Joe Keebaugh (303)866-2487
38	128	The Department of Health Care Policy and Financing should ensure all necessary information is maintained and requirements met regarding complaints under the Medicaid Managed Care Program and the Program of All-Inclusive Care for the Elderly.	93.777, 93.778 (N) DHHS	Agree	Ongoing	Joe Keebaugh (303)866-2487
39	130	The Department of Health Care Policy and Financing should improve documentation of fraud and program integrity cases by requiring that case files contain all required supporting documentation and approvals.	93.777, 93.778 (N) DHHS	Agree	7/1/2001	Joe Keebaugh (303)866-2487
40	132	The Department of Health Care Policy and Financing should review regulations for determining the type of cost audits to be performed at long-term care facilities and current practices by evaluation risk assessment methodology, assessing the appropriateness of thresholds, and proposing legislative changes as necessary.	93.777, 93.778 (N) DHHS	Agree	7/1/2001	Joe Keebaugh (303)866-2487

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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement/ Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
<b>Children's Basic Health Plan</b>						
41	135	The Children's Basic Health Plan Policy Board and the Department of Health Care Policy and Financing should identify options for reducing administrative layers and costs for the Children's Basic Health Plan, including options for alternative structures and delivery systems. Recommended changes should be submitted to the General Assembly as needed.	93.767 (G) DHHS	Agree	1/1/2001	Joe Keebaugh (303)866-2487
42	137	The Children's Basic Health Plan Policy Board should revise the eligibility rule to (a) reflect federal guidance stating that Social Security Numbers are not required as a condition of eligibility and (b) require verification of income for the same time period used to calculate gross family income for the purpose of eligibility determination.	93.767 (E) DHHS	Agree	9/30/2000	Joe Keebaugh (303)866-2487
43	137	The Department of Health Care Policy and Financing should ensure enforcement of state and federal requirements to provide documentation of alien registration numbers.	93.767 (E) DHHS	Partially Agree	Contingent upon the Health Care Financing Administration	Joe Keebaugh (303)866-2487
44	140	The Department of Health Care Policy and Financing should ensure capitation payments for the Children's Basic Health Plan are accurate by (a) performing monthly reconciliations for provider payments to identify retroactive enrollment changes and making necessary adjustments to payments and (b) requiring appropriate communication among staff regarding all adjustments to enrollment records.	93.767 (B) DHHS	Agree	Part a: 8/15/2000 Part b: 8/1/2000	Joe Keebaugh (303)866-2487

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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement/ Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
45	142	The Department of Health Care Policy and Financing should work with the Department of Human Services to identify on a monthly basis instances in which children are simultaneously enrolled in the Children's Basic Health Plan and in the Medicaid program. Erroneous enrollment records and provider payments should be corrected in a timely manner.	93.767 (B), (E) DHHS	Agree	9/15/2000	Joe Keebaugh (303)866-2487
46	145	The Department of Health Care Policy and Financing should ensure adequate controls over premium administration.	93.767 (J), (L) DHHS	Agree	8/1/2000 and ongoing	Joe Keebaugh (303)866-2487
47	146	The Department of Health Care Policy and Financing should ensure that the new information system premium administration is adequate to meet program requirements and addresses problems with the present system.	93.767 (J), (L) DHHS	Agree	8/1/2000	Joe Keebaugh (303)866-2487
48	148	The Department of Health Care Policy and Financing should develop and implement a mechanism to ensure the administrative contractor complies with federal requirements.	93.767 (M) DHHS	Agree	6/30/2000	Joe Keebaugh (303)866-2487
49	150	The Department of Health Care Policy and Financing should ensure applications referred between the Children's Basic Health Plan and Medicaid program are processed timely.	93.767 (E) DHHS	Agree	9/30/2000	Joe Keebaugh (303)866-2487
50	152	The Department of Health Care Policy and Financing should ensure consistent and accurate eligibility data are reflected on-line at Anthem and Child Health Advocates.	93.767 (E) DHHS	Agree	10/1/2000	Joe Keebaugh (303)866-2487

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<b>Department of Higher Education</b>						
<b>University of Colorado</b>						
6	49	The University of Colorado at Colorado Springs should strengthen its processes over fixed assets to ensure such assets are safeguarded, records are maintained, and disposals are handled in accordance with applicable federal, state, and University guidelines.	12.431, 27.011, 47.049, 47.075 (F) DOD, NSF, OPM	Agree	3/31/2001	Tony Tedore (719)262-3397
51	155	The University of Colorado at Boulder should strengthen its processes to ensure allowable costs are charged to grants within the Center for Spoken Language Research.	47.049 (A) NSF	Agree	3/31/2001	Jud Hurd (303)492-1449
52	156	The University of Colorado at Boulder should ensure proper authorization is obtained prior to disposition of federally funded equipment.	47.049 (F) NSF	Agree	6/30/2001	Jud Hurd (303)492-1449
<b>University of Southern Colorado</b>						
53	158	The University of Southern Colorado should ensure that all documentation required by the Department of Education is included in the borrower's federal Perkins loan file, and perform a detailed review of the federal Perkins Loan Program database (Greentree).	84.038 (E) DOE	Agree	6/30/2001	Don Ortega (719)549-2133

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<b>Metropolitan State College of Denver</b>						
7	51	Metropolitan State College of Denver should improve procedures over monitoring grant expenditures.	47.076 (B) NSF	Agree	1/31/2001	George Middlemist (303)556-3030
<b>Western State College</b>						
8	52	Western State College should implement a procedure whereby the amount disbursed for federal and Colorado work-study in the payroll system is reconciled monthly with the financial aid system.	84.033 (B) DOE	Agree	1/31/2001	Rodney Russel (970)943-7027
<b>Colorado School of Mines</b>						
54	161	The Colorado School of Mines should improve subrecipient monitoring.	Various CFDA Nos.—See full text comment for a listing of numbers (M) DOD, DOEN, NASA, EPA DHHS	Agree	3/31/2001	Steve Bridgeman (303)273-3262
55	162	The Colorado School of Mines should establish and document a consistent policy for determining satisfactory academic progress.	84.007, 84.032, 84.033, 84.038, 84.063 (N) DOE	Agree	11/30/2000	Steve Bridgeman (303)273-3262

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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement/ Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
56	163	The Colorado School of Mines should improve the process for notification to lenders and counseling of students who are first-time borrowers and students leaving school.	84.032 (N) DOE	Agree	11/30/2000	Steve Bridgeman (303)273-3262
57	164	The Colorado School of Mines should improve documentation of student aid files.	84.007, 84.032, 84.033, 84.038, 84.063 (E) DOE	Agree	11/30/2000	Steve Bridgeman (303)273-3262
<b>Colorado Historical Society</b>						
9	54	The Colorado Historical Society should require that (a) all museums submit cash register tapes with revenue remittances, (b) museums explain and void sales made in error, and (c) cash overages and underages be tracked.	N/A	Agree	Part a: 11/1/2000 Part b and c: 3/1/2001	Jack Armstrong (303)866-3680
10	56	The Colorado Historical Society should strengthen management controls over the processing of payment voucher transactions to prevent duplicate payments to vendors and review all 2000 expenses for duplicate payments.	N/A	Agree	11/15/2000	Jack Armstrong (303)866-3680
<b>Department of Human Services</b>						
11	62	The Department of Human Services should revise the Purchasing Card Manual and conduct routine staff training on the proper use of purchasing cards.	N/A	Agree	2/1/2001	Richard Taylor (303) 866-2732

## RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement/ Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
12	63	The Department of Human Services should improve the audit process for the purchasing card program by performing monthly reviews of transactions or cardholders, documenting audit procedures, and enforcing disciplinary action when necessary.	N/A	Agree	2/1/2001	Richard Taylor (303) 866-2732
13	66	The Department of Human Services should ensure payroll expenditures are accurate by (a) working with the vendor for the KRONOS payroll system to resolve problems, (b) implementing controls to compensate for errors, (c) reviewing payroll since the implementation of KRONOS, and (d) performing adequate payroll reconciliations between CPPS and agency information prior to the issuance of payroll.	N/A	Agree	Part a: 1/31/2001 Part b: 3/31/2001 Part c: 6/30/2001 Part d: 12/31/2000	Richard Taylor (303) 866-2732
14	68	The Department of Human Services should require documentation of supervisory approval on all time sheets for those employees eligible for overtime and shift pay.	N/A	Agree	3/31/2001	Richard Taylor (303) 866-2732
15	69	The Department of Human Services should ensure that the Disability Determination Services Division makes payments to vendors in a timely manner.	N/A	Agree	8/31/2000	William Starks (303) 752-5757
16	72	The Department of Human Services should eliminate duplicate payment and service provision systems for mental health services at the Regional Centers.	93.774, 93.777, 93.778 (B) DHHS	Disagree	—	George Kawamura (303) 866-7476

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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement/ Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
58	170	The Department of Human Services should enforce state and federal requirements for the Food Stamp program including (a) citing counties for all instances of noncompliance in monitoring reports issued on county site visits, (b) following up in a timely manner on instances of noncompliance, (c) issuing monitoring reports to counties in a timely manner, and (d) ensuring that corrective action plans are received from counties within 30 days of the issuance of the monitoring report.	10.551, 10.561 (M) DOA	Agree	Parts a and c: 1/1/2001 Parts b and d: 7/1/2001	Danelle Young (303) 866-3904
59	171	The Department of Human Services should update its Electronic Benefits Transfer policies to specify a timeframe for cards returned due to damage or malfunction.	10.551, 10.561 (N) DOA	Agree	2/1/2001	Danelle Young (303) 866-3904
60	172	The Department of Human Services should perform reviews of annual independent audit reports for all subrecipients as required under the federal Single Audit Act and follow up on problems identified as necessary.	93.959 (M) DHHS	Agree	12/31/2000	Charissa Hammer (303) 866-7324
<b>Division of Child Support Enforcement</b>						
61	173	The Division of Child Support Enforcement should ensure appropriate actions are taken on child support cases.	93.563 (M) DHHS	Agree	8/31/2000	Pauline Burton (720) 947-5050
62	176	The Division of Child Support Enforcement should continue to work with the counties that are not in compliance with state child support regulations and impose sanctions on those counties that have ongoing problems with compliance and that do not make good faith efforts to improve.	93.563 (M) DHHS	Agree	1/1/2001	Pauline Burton (720) 947-5050

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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement/ Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
<b>Judicial Department</b>						
17	76	The Department's internal legal department should establish and distribute to supervisory personnel a written policy that includes detailed descriptions for the treatment of contract employees and clarification between contractual employee arrangements and salaried employee positions.	N/A	Agree	6/30/2001	Myra Dukes (303)837-3693
<b>Office of the Public Defender</b>						
18	78	The Office of the Public Defender should separate the function of preparing the cash receipts log and recording the receipt on the State's accounting system and designate a third person to account for all cash receipt numbers and review the amount recorded on the State's accounting system.	N/A	Agree	6/30/2001	Karen Porter (303)620-4888
<b>Attorney Regulation Agencies Accounting Office</b>						
19	78	The Attorney Regulation Agencies Accounting Office should segregate the duties of handling cash, preparing the deposit, and maintaining the general ledger.	N/A	Agree	6/30/2001	John Gleason (303)893-8121
<b>Department of Law</b>						
20	80	The Department of Law should implement review procedures for the Uniform Commercial Credit Code fee payments and refund any excess to the lenders.	N/A	Agree	7/1/2000	Katherine Newell (303)866-5259

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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement/ Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
<b>Department of Military Affairs</b>						
21	85	The Department of Military Affairs should ensure that controls over accounting functions are operational so that all transactions are recorded properly at fiscal year-end.	N/A	Agree	6/30/2001	Carol Mentone (303)677-8723
<b>Department of Natural Resources</b>						
<b>Division of Wildlife</b>						
22	88	The Division of Wildlife should improve controls over license inventory by (a) reducing excess license inventories, and (b) tracking voided licenses separately.	N/A	Agree	Part a: Ongoing Part b: 1/31/2003	Bob Goodnough (303)866-2857
<b>Oil and Gas Conservation Commission</b>						
23	91	The Oil and Gas Conservation Commission should ensure that all deposits are in compliance with statutory and other legal requirements that require deposits be held in public depositories.	N/A	Agree	6/30/2002	Bob Goodnough (303)866-2857
<b>Division of Minerals and Geology</b>						
24	92	The Division of Minerals and Geology should ensure that all deposits are in compliance with statutory and other legal requirements that require deposits be held in public depositories.	N/A	Agree	8/31/2002	Bob Goodnough (303)866-2857

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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement/ Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
<b>Department of Public Health and Environment</b>						
<b>Health Facilities Division</b>						
63	188	The Health Facilities Division should increase focus on quality of care and deficiency citing through training, supervision, and teambuilding.	93.774, 93.777, 93.778 (N) DHHS	Agree	3/31/2001	Francile Beights (303)692-2105
64	190	The Health Facilities Division should improve its oversight of employee conflicts of interest by requiring staff to complete and update their conflict-of-interest statements.	93.774, 93.777, 93.778 (N) DHHS	Agree	Implemented	Francile Beights (303)692-2105
<b>Department of Public Safety</b>						
25	95	The Department of Public Safety should strengthen controls over the approval of credit card expenditures.	N/A	Agree	3/31/2001	Dan Frelund (303)239-4489
<b>Colorado State Patrol</b>						
26	95	The Colorado State Patrol should require its local offices to verify approvals of credit card transactions before input into the State's accounting system.	N/A	Agree	12/1/2000	Dan Frelund (303)239-4489

## RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement/ Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
<b>Division of Criminal Justice</b>						
27	97	The Division of Criminal Justice should develop procedures for tracking time worked so that salary charges to federal programs are adequately supported.	16.579 (B) DOJ	Agree	1/1/2001	Lance Clem (303)239-5717
28	98	The Division of Criminal Justice should develop a schedule so that audits of community corrections vendors are completed at least every three years to ensure vendor compliance.	N/A	Agree	12/31/2001	Ed Camp (303)239-4448
65	195	The Division of Criminal Justice should ensure compliance with the Cash Management Improvement Act by making draws in accordance with the Agreement, and including indirect costs proportionately in each drawdown.	16.579 (C) DOJ	Agree	12/31/2001	Lance Clem (303)239-5717
66	196	The Division of Criminal Justice should develop a schedule to satisfy the objectives stated in the Strategic Plan as well as in its internal policies.	16.579 (M) DOJ	Agree	7/31/2000	Lance Clem (303)239-5717
67	198	The Division of Criminal Justice should develop procedures to improve the accuracy of its federal Financial Status Reports.	16.579 (L) DOJ	Agree	1/1/2001	Lance Clem (303)239-5717

## RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement/ Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
<b>Department of Revenue</b>						
29	102	The Department of Revenue needs to evaluate its policies and procedures related to estimated tax payments and streamline the process by reviewing manual adjustments, automating the method of following up on inquiry letters sent to taxpayers, developing controls over the use of cancellation codes, and reviewing reports of pending deficiency notices more frequently.	N/A	Agree	11/03/2000	Brent Voge (303)866-3276
30	105	The Department of Revenue should ensure that earned income credits are accurate by testing that its edits for rejecting tax returns are functioning correctly, and evaluating its methods of ensuring accuracy when incomplete returns are submitted.	N/A	Agree	12/31/2001	Brent Voge (303)866-3276
31	107	The Department of Revenue should develop written policies and procedures for processing and reviewing estate tax installment payments to include (a) consistent follow-up to ensure that billings to late filers are timely, (b) the establishment of methods for identifying late payments or non-payments, and (c) a requirement that interest and principal be automatically calculated and reviewed for accuracy.	N/A	Agree	Parts a and c: 09/30/2000  Part b: 10/01/2000	Brent Voge (303)866-3276
32	109	The Department of Revenue's Tax Conferee Section should improve its tabulation process for recording revenue, payables, and receivables in the State's accounting system by (a) requiring that schedules prepared for determining receivable and payable tax accruals be reviewed by a supervisor and (b) linking detailed spreadsheets to summary spreadsheets to minimize the risk of carrying over inaccurate amounts from the detailed schedule.	N/A	Part a: Agree  Part b: Partially Agree	Part a: 06/30/2001  Part b: 6/30/2001	Brent Voge (303)866-3276



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## RECOMMENDATION LOCATOR

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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement/ Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
33	110	The Department of Revenue should improve its existing wage withholding accrual methodology so that it is consistently accruing taxes through June 30.	N/A	Agree	6/30/2001	Brent Voge (303)866-3276
<b>Office of the State Treasurer</b>						
68	200	The Treasurer's Office should ensure that the State is in compliance with the Cash Management Improvement Act and that transfers of funds are made in a timely manner between federal and state agencies.	16.579, 10.551, 10.555, 10.558, 10.561, 84.126, 93.558, 93.563, 93.568, 93.575, 93.596, 93.658, 93.659, 93.667, 93.959, 96.001 (C) DOJ, DOA, DOE, DHHS, SSA	Agree	12/31/2000	Doug Windes (303)866-3253

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## RECOMMENDATION LOCATOR

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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement/ Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
69	202	The Treasurer's Office should review the current U. S. Treasury - State Agreement to ensure that only programs that are subject to the Cash Management Improvement Act are included in the Agreement.	16.579, 10.551, 10.555, 10.558, 10.561, 84.126, 93.558, 93.563, 93.568, 93.575, 93.596, 93.658, 93.659, 93.667, 93.959, 96.001 (M) DOJ, DOA, DOE, DHHS, SSA	Agree	12/31/2000	Doug Windes (303)866-3253

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### Compliance Requirements

- (A) Activities Allowed or Unallowed
- (B) Allowable Costs/Cost Principles
- (C) Cash Management
- (E) Eligibility
- (F) Equipment and Real Property Management
- (G) Matching, Level of Effort, Earmarking
- (J) Program Income
- (L) Reporting
- (M) Subrecipient Monitoring
- (N) Special Tests and Provisions

### Federal Entities

- DHHS - Department of Health and Human Services
- DOA - Department of Agriculture
- DOD - Department of Defense
- DOE - Department of Education
- DOEN - Department of Energy
- DOJ - Department of Justice
- EPA - Environmental Protection Agency
- NASA - National Aeronautic Space Administration
- NSF - National Science Foundation
- OPM - Office of Personnel Management
- SSA - Social Security Administration

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